		FOR OHF USE					

LL1

2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0033506

Facility Name: Walnut Grove Village

Address: 1095 Twilight Drive (Number) Morris (City) 60450 (Zip Code)

County: Grundy

Telephone Number: (815) 942-5108 **Fax #** (815)942-6877

IDPA ID Number: 36-3549632-002

Date of Initial License for Current Owners: 3/6/89

Type of Ownership:

[ ] VOLUNTARY,NON-PROFIT		[X] PROPRIETARY		[ ] GOVERNMENTAL	
	[ ] Charitable Corp.		[ ] Individual		[ ] State
	[ ] Trust		[X] Partnership		[ ] County
IRS Exemption Code			[ ] Corporation		[ ] Other
			[ ] "Sub-S" Corp.		
			[ ] Limited Liability Co.		
			[ ] Trust		
			[ ] Other		

In the event there are further questions about this report, please contact:
Name: Mark A. Hull, CPA **Telephone Number:** (574) 239-7883

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2001 to 12/31/2001 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Harris F. Webber
(Title) President, Managing Agent

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title) Scott E. Martin, Crowe Chizek & Co. LLP
(Firm Name & Address) 330 E. Jefferson PO Box 7, South Bend, IN 46624
(Telephone) (574) 236-7837 Fax # (574) 239-7871

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	99	Skilled (SNF)	99	36,135	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	24	Sheltered Care (SC)	24	8,760	5
6		ICF/DD 16 or Less			6
7	123	TOTALS	123	44,895	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	13,530	12,272	5,037	30,839	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		7,290		7,290	12
13	DD 16 OR LESS					13
14	TOTALS	13,530	19,562	5,037	38,129	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.93%

D. How many bed-hold days during this year were paid by Public Aid?
298 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 3/6/89

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 17 and days of care provided 5,037

Medicare Intermediary AdminaStar Federal, Kentucky

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2001 Fiscal Year: 12/31/2001

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	208,693	31,774	18,691	259,158		259,158		259,158			1
2	Food Purchase		218,822		218,822		218,822	(5,095)	213,727			2
3	Housekeeping	166,849	23,187		190,036		190,036		190,036			3
4	Laundry	44,518	17,559		62,077		62,077	(18,770)	43,307			4
5	Heat and Other Utilities			109,937	109,937		109,937		109,937			5
6	Maintenance	87,787	6,836	45,874	140,497		140,497		140,497			6
7	Other (specify):*											7
8	**TOTAL General Services**	507,847	298,178	174,502	980,527		980,527	(23,865)	956,662			8
	B. Health Care and Programs											
9	Medical Director			8,400	8,400		8,400		8,400			9
10	Nursing and Medical Records	1,407,914	77,944	114,429	1,600,287		1,600,287		1,600,287			10
10a	Therapy	22,744		268,991	291,735		291,735		291,735			10a
11	Activities	62,553	1,357	4,319	68,229		68,229		68,229			11
12	Social Services	67,075	68	1,052	68,195		68,195		68,195			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,560,286	79,369	397,191	2,036,846		2,036,846		2,036,846			16
	C. General Administration											
17	Administrative	91,385		288,063	379,448		379,448	5,406	384,854			17
18	Directors Fees											18
19	Professional Services			43,959	43,959		43,959		43,959			19
20	Dues, Fees, Subscriptions & Promotions			13,169	13,169		13,169	(3,882)	9,287			20
21	Clerical & General Office Expenses	102,905	30,493	26,452	159,850		159,850	(2,196)	157,654			21
22	Employee Benefits & Payroll Taxes			437,256	437,256		437,256		437,256			22
23	Inservice Training & Education			777	777		777		777			23
24	Travel and Seminar			12,863	12,863		12,863	(5,686)	7,177			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			96,925	96,925		96,925	(2,966)	93,959			26
27	Other (specify):*											27
28	**TOTAL General Administration**	194,290	30,493	919,464	1,144,247		1,144,247	(9,324)	1,134,923			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,262,423	408,040	1,491,157	4,161,620		4,161,620	(33,189)	4,128,431			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Walnut Grove Village #0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	D. Ownership											
30	Depreciation			187,674	187,674		187,674		187,674			30
31	Amortization of Pre-Op. & Org.			3,780	3,780		3,780		3,780			31
32	Interest			291,156	291,156		291,156	(4,258)	286,898			32
33	Real Estate Taxes			76,205	76,205		76,205		76,205			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			18,974	18,974		18,974		18,974			35
36	Other (specify):*											36
37	**TOTAL Ownership**			577,789	577,789		577,789	(4,258)	573,531			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		130,698	8,888	139,586		139,586		139,586			39
40	Barber and Beauty Shops			13,410	13,410		13,410		13,410			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			54,203	54,203		54,203		54,203			42
43	Other (specify):* **Cottage Expense**	16,479	209	153,032	169,720		169,720	(169,720)				43
44	**TOTAL Special Cost Centers**	16,479	130,907	229,533	376,919		376,919	(169,720)	207,199			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,278,902	538,947	2,298,479	5,116,328		5,116,328	(207,167)	4,909,161			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5,095)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,196)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(18,770)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(4,258)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(13,750)	17		17
18	Fines and Penalties				18
19	Entertainment	(5,686)	24		19
20	Contributions				20
21	Owner or Key-Man Insurance	(2,966)	26		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(3,882)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Cottages	(169,720)	43		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (226,323)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	19,156	17	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 19,156		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (207,167)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39			X			39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Walnut Grove Village

ID# 0033506

Report Period Beginning: 01/01/2001

Ending: 12/31/2001

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Cottage Expense	$ (169,720)	43	1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(169,720)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Walnut Grove Village **#** 0033506 **Report Period Beginning:** 01/01/2001 **Ending:** 12/31/2001

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(5,095)	0	0	0	0	0	0	0	0	0	0	(5,095)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(18,770)	0	0	0	0	0	0	0	0	0	0	(18,770)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(23,865)	0	0	0	0	0	0	0	0	0	0	(23,865)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	5,406	0	0	0	0	0	0	0	0	0	0	5,406	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(3,882)	0	0	0	0	0	0	0	0	0	0	(3,882)	20
21	Clerical & General Office Expenses	(2,196)	0	0	0	0	0	0	0	0	0	0	(2,196)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(5,686)	0	0	0	0	0	0	0	0	0	0	(5,686)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(2,966)	0	0	0	0	0	0	0	0	0	0	(2,966)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(9,324)	0	0	0	0	0	0	0	0	0	0	(9,324)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(33,189)	0	0	0	0	0	0	0	0	0	0	(33,189)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Walnut Grove Village # 0033506 **Report Period Beginning:** 01/01/2001 **Ending:** 12/31/2001

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(4,258)	0	0	0	0	0	0	0	0	0	0	(4,258)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(4,258)	0	0	0	0	0	0	0	0	0	0	(4,258)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(169,720)	0	0	0	0	0	0	0	0	0	0	(169,720)	43
44	**TOTAL Special Cost Centers**	(169,720)	0	0	0	0	0	0	0	0	0	0	(169,720)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(207,167)	0	0	0	0	0	0	0	0	0	0	(207,167)	45

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sterlin Morris Retirement Associates LTD Partnership	100%	Coventry Village	Sterling, IL	Harris Webber LTD	Northbrook, IL	R.E. Development

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		Management Fees	$ 274,313	Harris Webber, LTD		$ 293,469	$ 19,156	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 274,313			$ 293,469	$ * 19,156	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1	Harris F. Webber	General Partner	President	Genl Ptnr	72,032	652	31.35	Salary	$ 71,062	Line17Col 7	1
2	Myra A. Webber	Treasurer	Clerical Support	0.00	4,894	326	31.35	Salary	4,828	Line17Col 7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 75,890		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 2/31/2001

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Harris Webber, LTD
Street Address: 666 Dundee Road, Suite 903
City / State / Zip Code: Northbrook, Illinois 60052
Phone Number: (847) 272-9686
Fax Number: (847) 272-0534

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Heat & Other Utilities	Direct Cost	15,777,756	5	$ 5,808	$	4,946,608	$ 1,821	1
2	6	Maintenance	Direct Cost	15,777,756	5	6,410		4,946,608	2,010	2
3	11	Activities	Direct Cost	15,777,756	5	1,820		4,946,608	571	3
4	17	Administrative	Direct Cost	15,777,756	5	615,291	615,291	4,946,608	192,905	4
5	19	Professional Services	Direct Cost	15,777,756	5	21,494		4,946,608	6,739	5
6	20	Fees, Subscriptions & Promotions	Direct Cost	15,777,756	5	4,164		4,946,608	1,305	6
7	21	Clerical&General Office Exp	Direct Cost	15,777,756	5	33,008		4,946,608	10,349	7
8	22	Employee Benefits&Payroll	Direct Cost	15,777,756	5	99,605		4,946,608	31,228	8
9	24	Travel & Seminar	Direct Cost	15,777,756	5	4,065		4,946,608	1,274	9
10	26	Insurance - Prop, Liab, Mal	Direct Cost	15,777,756	5	12,057		4,946,608	3,780	10
11	30	Depreciaiton	Direct Cost	15,777,756	5	42,765		4,946,608	13,408	11
12	32	Interest	Direct Cost	15,777,756	5	3,309		4,946,608	1,037	12
13	34	Rent-Facility & Grounds	Direct Cost	15,777,756	5	73,367		4,946,608	23,002	13
14	35	Rent-Equipment & Vehicles	Direct Cost	15,777,756	5	12,887		4,946,608	4,040	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 936,050	$ 615,291		$ 293,469	25

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	National City Bank		x	Mortgage	$14,130.5+Int.	11/07/87	$ 3,068,522	$ 1,996,298	12/01/08	8.7500	$ 185,197	1
2	National City Bank		x	Mortgage	$9,058.25+Int.	02/01/94	1,788,002	1,322,506	11/01/08	10.0000	103,559	2
3	First Midwest Bank		x	Van	$1,034.50	04/01/99	51,642	25,597	03/31/04	7.2500	2,400	3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$1,034.50		$ 4,908,166	$ 3,344,400			$ 291,156	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 4,908,166	$ 3,344,400			$ 291,156	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 82,721	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 82,721	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 76,205	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 76,205	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	78,918	8
	1997	115,418	9
	1998	125,000	10
	1999	60,519	11
	2000	82,721	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1200.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Walnut Grove Village COUNTY Grundy

FACILITY IDPH LICENSE NUMBER 0033506

CONTACT PERSON REGARDING THIS REPORT Mark Hull

TELEPHONE (574) 239-7883 FAX #: (574) 239-7871

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200(

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	02-33-301-005	Beattys West Estates	$ 128,949.74	$ 73,935.34
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 128,949.74	$ 73,935.34

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? X YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill whic is normally paid during 2001.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 46,744 B. General Construction Type: Exterior Brick Frame Wood Number of Stories One

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Nursing Home	95,000	1989	$ 69,286	1
2	Cottages, Apartments		1987-1996, 2001	208,399	2
3	TOTALS	95,000		$ 277,685	3

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	99			1989	$ 2,058,454	$ 51,461	40	$ 51,461	$	$ 660,262	4
5	24			1994	1,599,312	39,950	40	39,950		286,411	5
6											6
7											7
8											8
	Improvement Type**										
9	Land Improvements			1989	257,750	16,435	15	16,435		201,833	9
10	Land Improvements			1990	7,161	477	15	477		5,011	10
11	Land Improvements			1991	9,360	624	15	624		5,928	11
12	Land Improvements			1992	11,484	1,262	10	1,262		11,578	12
13	Land Improvements			1993	2,918	292	10	292		1,121	13
14	Land Improvements			1994	5,402	360	15	360		2,016	14
15	Land Improvents - Trees			1996	1,275	85	15	85		629	15
16	Land Improvements - Seal Coating			1997	5,268	659	8	659		1,856	16
17	Land Improvements - Benches/Trees			1997	1,836	92	20	92		322	17
18	Land Improvements - Shrubs			1997	2,093	419	5	419		1,466	18
19	Land Improvements - Street Paving & Driveway			1998	3,971	496	8	496		1,240	19
20	Land Improvements - Ditch Work			1998	3,500	233	15	233		583	20
21	Land Improvements - Trees			1998	5,518	276	20	276		690	21
22	Land Improvements - Driveway & Parking Lot			2000	45,941	5,743	8	5,743		14,094	22
23	Land Improvements - Driveway Extension			2000	780	52	15	52		130	23
24	Land Improvements - Black Dirt			2000	625	125	5	125		188	24
25	Land Improvements - Plants for Campus			2001	654	65	5	65		65	25
26	Building Imporvements			1993	6,600	440	15	440		3,740	26
27	Building Imporvements			1994	11,970	1,197	10	1,197		8,939	27
28	Building Imporvements			1995	37,372	3,737	10	3,737		23,236	28
29	Building Improvements - Carpet			1996	5,694	569	10	569		3,114	29
30	Building Improvements - Carpet			1996	6,508	163	40	163		896	30
31	Building Improvements - Carpet			1997	4,808	962	5	962		4,296	31
32	Building Improvements - Doors & Kickplates			1998	12,600	1,260	10	1,260		4,410	32
33	Building Improvements - Air Conditioner			1999	2,531	253	10	253		632	33
34	Building Improvements - Diffuser			1999	9,696	970	10	970		2,425	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Building Improvements - Heat Pumps	2001	$ 660	$ 66	5	$ 66	$	$ 66	37
38	Building Improvements - Pump	2001	1,655	83	10	83		83	38
39	Building Improvements - Door Code Lock	2001	824	41	10	41		41	39
40	Building Improvements - Diesel Generator	2001	1,265	126	5	126		126	40
41	Building Improvements - Doors	2001	1,041	104	5	104		104	41
42	Building Improvements - Door Locks	2001	628	63	5	63		63	42
43	Building Improvements - Telephone System	2001	7,782	778	5	778		778	43
44	Building Improvements - Heat Pumps	2001	2,312	231	5	231		231	44
45	Building Improvements - Tile - Villa Dining Room	2001	1,310	131	5	131		131	45
46	Building Improvements - Tile - Front Dining Room	2001	1,498	150	5	150		150	46
47	Building Improvements - Lights in Garage	2001	1,420	142	5	142		142	47
48	Building Improvements - Water Heater for Villa	2001	2,907	291	5	291		291	48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 4,144,383	$ 130,863		$ 130,863	$	$ 1,249,317	70

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 474,399	$ 45,654	$ 45,654	$	9.9	$ 310,660	71
72	Current Year Purchases	9,458	849	849		7	849	72
73	Fully Depreciated Assets	731,867					731,867	73
74								74
75	TOTALS	$ 1,215,724	$ 46,503	$ 46,503	$		$ 1,043,376	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Van	Ford, Eldorado, 1999	1999	$ 51,542	$ 10,308	$ 10,308	$		$ 25,770	76
77										77
78										78
79										79
80	TOTALS			$ 51,542	$ 10,308	$ 10,308	$		$ 25,770	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 5,689,334	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 187,674	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 187,674	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,318,463	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Cottages - 1989-2000	$ 3,282,940	$ 82,114	$ 480,494	86
87	Cottages Land Imp - 1989-2000	50,822	3,191	23,292	87
88	Cottages - FFE - 1989-2000	41,897	3,028	30,443	88
89	Cottages - Bldg Imp - 1995-2000	21,268	1,591	3,968	89
90					90
91	TOTALS	$ 3,396,928	$ 89,923	$ 538,197	91

G. Construction-in-Progress

	Description	Cost	
92	Apartments	$ 74,494	92
93			93
94			94
95		$ 74,494	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$ N/A			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO

16. Rental Amount for movable equipment: $ 18,974 Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$	5,838	$ 116,751	$	5,838	$ 116,751	1
2	Licensed Speech and Language Development Therapist		hrs		682	13,646		682	13,646	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		6,891	138,394		6,891	138,394	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		1779 hrs	22,744				1,779	22,744	8
9	Pharmacy		# of prescrpts		6	200		6	200	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$ 22,744	13,417	$ 268,991	$	15,196	$ 291,735	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Walnut Grove Village # 0033506 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2001 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 315,978	$	1
2	Cash-Patient Deposits	3,024		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (94,220))	851,733		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	20,747		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	590,926		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,782,408	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	277,685		13
14	Buildings, at Historical Cost	7,499,412		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,309,164		16
17	Accumulated Depreciation (book methods)	(2,879,484)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe CIP	74,494		22
23	Other(specify): Loan Fees Net	63,497		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,344,768	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 8,127,176	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 364,774	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	148,719		28
29	Short-Term Notes Payable	336,259		29
30	Accrued Salaries Payable	241,760		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	139,810		32
33	Accrued Interest Payable	22,331		33
34	Deferred Compensation			34
35	Federal and State Income Taxes	8,908		35
	Other Current Liabilities(specify):			
36	Due to Related Parties	9,063		36
37	Other Accruals	30,252		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,301,876	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,008,142		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Cottage Deferred Income	3,369,822		43
44	Entrance Fee Liability	312,223		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 6,690,187	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 7,992,063	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 135,113	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 8,127,176	$	48

***(See instructions.)**

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XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 118,894	1
2	Restatements (describe):		2
3	**Prior period audit adjustments**	(118,772)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 122	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	134,991	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 134,991	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 135,113	24 *

*** This must agree with page 17, line 47.**

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XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,296,942	1
2	Discounts and Allowances for all Levels	(254,425)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,042,517	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	782,396	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 782,396	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	15,937	13
14	Non-Patient Meals	5,095	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	128,542	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	9,513	20
21	Other Medical Services	3,177	21
22	Laundry	18,770	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 181,034	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4,258	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4,258	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	Cottages	243,910	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 243,910	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 5,254,115	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	980,527	31
32	Health Care	2,036,846	32
33	General Administration	1,144,247	33
	B. Capital Expense		
34	Ownership	577,789	34
	C. Ancillary Expense		
35	Special Cost Centers	322,716	35
36	Provider Participation Fee	54,203	36
	D. Other Expenses (specify):		
37	Rounding	(3)	37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,116,325	40
41	**Income before Income Taxes (line 30 minus line 40)****	137,790	41
42	**Income Taxes**	(2,799)	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 134,991	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

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XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,101	2,229	$ 52,638	$ 23.62	1
2	Assistant Director of Nursing	2,110	2,182	55,181	25.29	2
3	Registered Nurses	9,043	9,462	190,670	20.15	3
4	Licensed Practical Nurses	16,483	17,708	318,712	18.00	4
5	Nurse Aides & Orderlies	61,776	64,547	725,991	11.25	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	818	944	11,448	12.13	9
10	Activity Assistants	6,401	6,633	50,914	7.68	10
11	Social Service Workers	3,769	3,983	67,075	16.84	11
12	Dietician					12
13	Food Service Supervisor	2,185	2,209	34,489	15.61	13
14	Head Cook	6,410	6,753	72,704	10.77	14
15	Cook Helpers/Assistants	11,556	12,209	101,500	8.31	15
16	Dishwashers					16
17	Maintenance Workers	6,870	7,282	87,787	12.06	17
18	Housekeepers	17,780	19,324	166,849	8.63	18
19	Laundry	4,934	5,250	44,518	8.48	19
20	Administrator	2,080	2,080	91,385	43.94	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,992	7,317	102,905	14.06	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	1,779	1,995	22,744	11.40	30
31	Medical Records	1,941	2,157	19,374	8.98	31
32	Other Health Care(specify)	5,674	6,026	62,016	10.29	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	170,702	180,290	$ 2,278,900 *	$ 12.64	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	500	$ 18,691	Ln 1 Col 3	35
36	Medical Director		8,400	Ln 9 Col 3	36
37	Medical Records Consultant	8	480	Ln 10 Col 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	6	200	Ln 39 Col 3	39
40	Physical Therapy Consultant	6,891	138,394	Ln 10a Col 3	40
41	Occupational Therapy Consultant	5,838	116,751	Ln 10a Col 3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	682	13,646	Ln 10a Col 3	43
44	Activity Consultant	53	2,479	Ln 11 Col 3	44
45	Social Service Consultant		1,052	Ln 12 Col 3	45
46	Other(specify)				46
47	Barber/Beauty		13,410	Ln 40 Col 3	47
48	Lab Service		3,597	Ln 10a Col 3	48
49	TOTAL (lines 35 - 48)	13,978	$ 317,100		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	393	$ 16,401	Ln 10 Col 3	50
51	Licensed Practical Nurses	1,206	38,064	Ln 10 Col 3	51
52	Nurse Aides	2,937	55,887	Ln 10 Col 3	52
53	TOTAL (lines 50 - 52)	4,536	$ 110,352		53

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Ken Jepsen	Administrator		$ 91,385
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 91,385

B. Administrative - Other

Description	Amount
HWMS - Management Fee	$ 274,313
H. Webber - Partnership Fee	6,875
H. Webber - Guarantee Fee	6,875
TOTAL (agree to Schedule V, line 17, col. 3)	$ 288,063
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Wildman, Harrild, Allen & Dixon	Legal Services	$ 3,357
Crowe Chizek & Co	Accounting - Audit	22,980
Advanced IHD. Mfmt Inc	Computer Services	4,065
Connecting Point Computer	Computer Services	896
ADP Payroll Service	Payroll	10,038
Accounting Temp.	Misc.	2,623
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 43,959

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 96,282
Unemployment Compensation Insurance	
FICA Taxes	186,261
Employee Health Insurance	96,423
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Life Insurance	2,371
401k Contribution	30,000
Other Employee Benefits	25,919
TOTAL (agree to Schedule V, line 22, col.8)	$ 437,256

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 200
Advertising: Employee Recruitment	3,897
Health Care Worker Background Check	
(Indicate # of checks performed)	
Dues	6,355
Subscriptions	226
Other Licenses	342
Other Dues, Subscriptions	2,149
Less: Public Relations Expense	( )
Non-allowable advertising	(3,394)
Yellow page advertising	(488)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 9,287

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	10,907
Seminar Expense	1,956
Entertainment Expense	(5,686)
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,177

* Attach copy of IMRF notifications

**See instructions.

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XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	Heat Pump	6/94	$ 1,201	7	$ 172	$ 172	$ 172	$ 86	$	$	$	$	$
2	Phone System	6/94	659	7	94	94	94	47					
3	Relay Board	6/94	1,100	7	157	157	157	79					
4	Panel Cords	6/94	965	7	138	138	138	69					
5	Heat Pump	6/94	1,091	5	218	218	109						
6	No additions in 1997												
7	No additions in 1998												
8	No additions in 1999												
9	No additions in 2000												
10	No additions in 2001												
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 5,016		$ 779	$ 779	$ 670	$ 281	$	$	$	$	$

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XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **$6,322 IL Health Care Assoc.**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **No** If YES, have these costs
been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **5,314** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for
Schedule VII)? YES NO **X** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
of Public Aid during this cost report period. $ **54,203**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to
the Department of Public Aid, in addition to the daily rate, been properly classified
in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? **No** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ **0** Has any meal income been offset against
related costs? **Yes** Indicate the amount. $ **5,095**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? **No** If YES, please indicate the amount of income earned from such a
program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **5%**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report?
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Crowe Chizek & Co. LLP** The instructions for the
cost report require that a copy of this audit be included with the cost report. Has this copy
been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted ou
out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services
performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.